

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

INFORMATION STATEMENT PURSUANT TO RULES 13d-1 AND 13d-2
UNDER THE SECURITIES AND EXCHANGE ACT OF 1934
(Amendment No. 2)*

Matrix Service Co.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

576853105

(CUSIP Number)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

(Continued on following page(s))
Page 1 of 8 Pages

1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

The TCW Group, Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a) / /
(b) /X/

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Nevada corporation

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	567,700
	6	SHARED VOTING POWER	-0-
	7	SOLE DISPOSITIVE POWER	567,700
	8	SHARED DISPOSITIVE POWER	-0-

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

567,700

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES*

/ /

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
6.1% (see response to Item 4)

12 TYPE OF REPORTING PERSON*

HC/CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Robert Day

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a) / /
(b) /X/

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States Citizen

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	567,700
	6	SHARED VOTING POWER	-0-
	7	SOLE DISPOSITIVE POWER	567,700
	8	SHARED DISPOSITIVE POWER	-0-

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

567,700

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES*

/ /

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
6.1% (see response to Item 4)

12 TYPE OF REPORTING PERSON*7

HC/IN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

Item 1(a). Name of Issuer:

Matrix Service Co.

Item 1(b). Address of Issuer's Principal Executive Offices:

10701 E. Ute St.
Tulsa, OK 74116-1517

Item 2(a). Name of Persons Filing:

Item 2(b). Address of Principal Business Office:

Item 2(c). Citizenship:

The TCW Group, Inc.
865 South Figueroa Street
Los Angeles, CA 90017
(Nevada Corporation)

Robert Day
200 Park Avenue, Suite 2200
New York, New York 10166
(United States Citizen)

Item 2(d). Title of Class of Securities:

Common Stock

Item 2(e). CUSIP Number:

576853105

Item 3. If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b), check whether the person filing is a:

- (a) Broker or Dealer registered under Section 15 of the Act:
Not applicable
- (b) Bank as defined in Section 3(a)(6) of the Act:
Not applicable
- (c) Insurance Company as defined in Section 3(a)(19) of the Act:
Not applicable
- (d) Investment Company registered under Section 8 of the Investment Company Act:
Not applicable
- (e) Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940:
Not applicable
- (f) Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund (SEE 13d-1(b)(1)(ii)(F)):
Not applicable
- (g) Parent Holding Company, in accordance with Rule 13d-1(b)(ii)(G) (SEE Item 7):
The TCW Group, Inc.
Robert Day (individual who may be deemed to control The TCW Group, Inc. and other holders of the Common Stock of the issuer)
- (h) Group, in accordance with Rule 13d-1(b)(1)(ii)(H):
Not applicable.

Item 4. Ownership **

THE TCW GROUP, INC.

- (a) Amount beneficially owned: 567,700
- (b) Percent of class: 6.1%
- (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote:
567,700
 - (ii) Shared power to vote or to direct the vote: none.
 - (iii) Sole power to dispose or direct the disposition of:
567,700
 - (iv) Shared power to dispose or to direct the disposition
of: none.

ROBERT DAY

- (a) Amount beneficially owned: 567,700
- (b) Percent of class: 6.1%
- (c) Number of shares as to which such person has:
 - (i) Sole power to vote or to direct the vote:
567,700
 - (ii) Shared power to vote or to direct the vote: none.
 - (iii) Sole power to dispose or direct the disposition of:
567,700
 - (iv) Shared power to dispose or to direct the disposition
of: none.

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** The filing of this Schedule 13G shall not be construed as an admission that the reporting person or any of its affiliates is, for the purposes of Section 13(d) or 13(g) of the Securities Exchange Act of 1934, the beneficial owner of any securities covered by this Schedule 13G. In addition, the filing of this Schedule 13G shall not be construed as an admission that the reporting person or any of its affiliates is the beneficial owner of any securities covered by this Schedule 13G for any other purposes than Section 13(d) of the Securities Exchange Act of 1934.

Item 5. Ownership of Five Percent or Less of a Class.

Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Various persons other than as described in Item 4 have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the Common Stock of Matrix Service Co.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

SEE Exhibit A.

Item 8. Identification and Classification of Members of the Group.

Not applicable. SEE Exhibits A and B.

Item 9. Notice of Dissolution of Group.

Not applicable.

Item 10. Certification.

Because this statement is filed pursuant to Rule 13d-1(b), the following certification is included:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated this 12th day of February, 1997.

The TCW Group, Inc.

By: /s/ Mohan V. Phansalkar

Mohan V. Phansalkar
Authorized Signatory

Robert Day

By: /s/ Mohan V. Phansalkar

Mohan V. Phansalkar
Under Power of Attorney dated
January 30, 1996, attached as
Exhibit C hereto.

EXHIBIT A

RELEVANT SUBSIDIARIES OF PARENT HOLDING COMPANY

PART A: TCW ENTITIES

PARENT HOLDING COMPANY:

The TCW Group, Inc.

Robert Day (an individual who may be deemed to control The TCW Group, Inc.)

RELEVANT SUBSIDIARIES THAT ARE PERSONS DESCRIBED IN RULE 13d-1(b):

(i) Trust Company of the West, a California corporation and a bank as defined in Section 3(a)(6) of the Securities Exchange Act of 1934.

Note: No Common Stock of Matrix Service Co. is held directly by The TCW Group, Inc. Other than the indirect holdings of The TCW Group, Inc. no Common Stock of Matrix Service Co. is held directly or indirectly by Robert Day, an individual who may be deemed to control The TCW Group, Inc.

PART B: NON TCW ENTITIES

PARENT HOLDING COMPANY:

Robert Day (an individual who may be deemed to control the holders described below which are not subsidiaries of The TCW Group, Inc.)

RELEVANT SUBSIDIARIES THAT ARE PERSONS DESCRIBED IN RULE 13d-1(b):

Oakmont Corporation, a California corporation and an Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940.

Cypress International Partners Limited, a British Virgin Islands corporation and an Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940.

EXHIBIT B

JOINT FILING AGREEMENT

The undersigned acknowledge and agree that the foregoing statement on Schedule 13G is filed on behalf of each of the undersigned and that all subsequent amendments to this statement on Schedule 13G shall be filed on behalf of each of the undersigned without the necessity of filing additional joint acquisition statements. The undersigned acknowledge that each shall be responsible for the timely filing of such amendments, and for the completeness and accuracy of the information concerning him or it contained therein, but shall not be responsible for the completeness and accuracy of the information concerning the other, except to the extent that he or it knows or has reason to believe that such information is accurate.

Dated: February 12, 1997

The TCW Group, Inc.

By: /s/ Mohan V. Phansalkar

Mohan V. Phansalkar
Authorized Signatory

Robert Day

By: /s/ Mohan V. Phansalkar

Mohan V. Phansalkar
Under Power of Attorney dated
January 30, 1996, attached as
Exhibit C hereto.